

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
155 N. Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

Counsel to the Debtors and
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - X
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - X

**DEBTORS' FIFTY-NINTH OMNIBUS OBJECTION TO
CERTAIN MISCLASSIFIED NON-GOODS 503(B)(9) CLAIMS**

The debtors and debtors in possession in the
above-captioned cases (collectively, the "Debtors")¹,

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC

(cont'd)

hereby file the Debtors' Fifty-Ninth Omnibus Objection to 503(b)(9) claims (the "Objection"), and hereby move this Court, pursuant to sections 105 and 503(b)(9) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection. In support of the Objection, the Debtors respectfully state as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Motion under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Motion in this district is proper

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Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, VA 23060.

under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 503(b)(9), Bankruptcy Rule 3007, and Local Bankruptcy Rule 3007-1.

BACKGROUND

2. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

4. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency

Agreement at the Debtors remaining stores. As of on or about March 8, 2009, the going out of business sales had concluded.

5. On September 29, 2009, the Debtors and the Creditors Committee filed the First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors In Possession and its Official Committee of Creditors Holding General Unsecured Claims (the "Plan"). The associated disclosure statement (the "Disclosure Statement") was approved on September 24, 2009, and confirmation on the Plan is currently scheduled for November 23, 2009.

6. Generally, the Plan provides for the liquidation of the Debtors under chapter 11 of the Bankruptcy Code.

RELIEF REQUESTED

7. Subject to the reservation of rights set forth herein, by this Objection, the Debtors seek entry of an order, in substantially the form annexed as Exhibit A, reclassifying each of the claims identified on Exhibit C, which were asserted as administrative expenses under Bankruptcy Code section 503(b)(9) (the

"Utility Service Claims" or the "Claims"), to general unsecured, non-priority claims.

8. For ease of reference, attached as Exhibit B is an alphabetical listing of all claimants whose Utility Service Claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.

BASIS FOR RELIEF

9. Currently, the Debtors are engaged in a thorough review of all claims filed against their estates, including administrative expense claims, to determine the validity of such claims. As part of this process, the Debtors are diligently reviewing claims filed pursuant to Bankruptcy Code section 503(b)(9).

10. After reviewing numerous 503(b)(9) claims, their supporting documentation and the Debtors' books and records, the Debtors have determined that the Utility Service Claims identified on Exhibit C do not satisfy the requirements of Bankruptcy Code section 503(b)(9). Specifically, the Utility Service Claims are based on utility services, which do not constitute

"goods" provided to the Debtors by the Claimants within or prior to the 20 days before the Petition Date.

11. Accordingly, the Debtors object to the classification of these Utility Service Claims as administrative priority claims and request that all such claims be reclassified as general unsecured, non-priority claims.

APPLICABLE AUTHORITY

I. THE UTILITY SERVICE CLAIMS ARE CLAIMS ON ACCOUNT OF SERVICES RENDERED, NOT GOODS RECEIVED.

A. Services Are Distinct From Goods Under the Bankruptcy Code.

12. Bankruptcy Code section 503(b)(9) provides in pertinent part as follows:

(b) After notice and a hearing, there shall be allowed, administrative expenses, . . . including . . .

(9) the value of any goods received by the debtor within 20 days before the commencement of the case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

11 U.S.C. § 503(b)(9). To adequately assert an administrative expense under this section, the creditor must prove, by a preponderance of the evidence, that (1)

it provided goods; (2) the debtor received the goods within twenty days of the commencement of the case; and (3) the goods were sold in the ordinary course of the debtor's business. Brown & Cole Stores, LLC v. Associated Grocers, Inc. (In re Brown & Cole Stores, LLC), 375 B.R. 873, 878 n.7 (B.A.P. 9th Cir. 2007); see also In re Boling Group, L.L.C., 2002 WL 31812671, at *4. (Bankr. M.D.N.C. 2002) (citing In re Merry-Go-Round Enterprises, Inc., 180 F.3d 149, 157 (4th Cir. 1999))("The burden of proof is on the claimant to establish by a preponderance of the evidence its entitlement to an administrative expense award under 11 U.S.C. § 503(b)."); see also In re SemCrude L.P., 2009 WL 3241674, at *2 (Bankr. D. Del. October 7, 2009) (citing In re Goody's Clothing Inc., 401 B.R. 131, 133 (Bankr. D. Del. 2009)) (finding that claimants must prove the elements of a 503(b)(9) claim by a preponderance of the evidence)).

13. Although the Bankruptcy Code does not define the term "goods", this Court has adopted the Uniform Commercial Code's (the "UCC") definition of "goods". In re Circuit City Stores, Inc., 2009 WL

3032346, at *4 (Bankr. E.D. Va. Sep. 22, 2009) (Huennekens, J.). The UCC provides that a "good" is "all things (including specially manufactured goods) which are movable at the time of identification to the contract for sale other than the money in which the price is to be paid...". Id. at *3.

14. In evaluating section 503(b)(9) and the definition of "goods", "[t]he presumption . . . is that the debtor's limited resources will be equally distributed among the creditors. Thus, statutory priorities must be narrowly construed." Ford Motor Credit Co. v. Dobbins, 35 F.3d 860, 865 (4th Cir. 1994) (quoting In re James B. Downing & Co., 94 B.R. 515, 519 (Bankr. N.D. Ill. 1988)); see also City of White Plains v. A&S Galleria Real Estate, Inc. (In re Federated Dep't Stores, Inc.), 270 F.3d 994, 1000 (6th Cir. 2001); In re Amireh, 2008 WL 52706, at *4 (Bankr. E.D. Va. 2008) ("The court will not expand the reach of the statute beyond the language chosen by Congress.").

15. Consistent with the plain language of the statute, allowed administrative expenses under section 503(b)(9) should only be claims arising from a

claimant's sale and delivery of goods to the Debtors, not from providing services. See Brown, 375 B.R. at 878 n. 7 ("By the plain terms of the statute, a vendor's right to assert an administrative claim is limited [in that] the vendor must have provided goods (not services)"); Goody's, 401 B.R. at 135 ("[B]ased upon the distinction between 'goods' and 'services' throughout the Bankruptcy Code, a claim for an administrative expense under section 503(b)(9) cannot be a claim for services provided."); In re Samaritan Alliance, LLC, 2008 Bankr. LEXIS 1830 at *6-7 (finding section 503(b)(9) inapplicable because claimant provided what was "more properly characterized as a 'service.'"). As one court explained:

[section] 503(b)(9) administrative expense priority extends only to the value of goods received by the debtor in the ordinary course of its business within 20 days before the bankruptcy case. It does not extend to the value of the services rendered to a debtor during this 20 day time frame.

In re Plastech Engineered Prods., 394 B.R. 197, 151

(Bankr. E.D. Mich. 2008) (emphasis in original).

16. This interpretation of section 503(b)(9) is supported by the fact that the Bankruptcy Code is

replete with references to either the word "good(s)" or the word "service(s)". See, e.g., 11 U.S.C. §§ 522(d)(3), 524(k)(3)(F), 546(c)(1) ("goods"); 11 U.S.C. §§ 366, 503((b)(4), (5), 326(a), 327(a), 330(a)(1)(A) ("services"). Equally replete is the use of the phrase "goods or services" throughout the Bankruptcy Code. See, e.g., 11 U.S.C. § 101(4A) ("The term 'bankruptcy assistance' means any goods or services sold or otherwise provided" (emphasis added)).²

17. In light of Congress' use of the words "goods" and "services", it is clear that Congress distinguished between "goods" and "services". See Goody's, 401 B.R. at 135 ("Since the term "goods" and the term "services" are disjunctively connected throughout the Bankruptcy Code, these terms must be ascribed separate meanings; "goods" cannot include services."). Indeed, as the Supreme Court has consistently recognized, when Congress referenced one,

² Other references include but are not limited to, sections 101(49) ("goods . . . or services"), 507(a)(4)(B) (two references to "goods or services"), 523(a)(2)(C)(i)(I) ("goods or services"), 523(a)(2)(C)(iI)(II) (two references to "goods or services"), 547(a)(2) ("goods [or] services"), and 1104(c)(2) ("goods [or] services").

but not the other, the missing term must have been intentionally omitted. See, e.g., Gozlon-Peretz v. U.S., 498 U.S. 395, 404 (1991) ("Where Congress includes particular language in one section of a statute but omits it in another section of the same Act, it is generally presumed that Congress acts intentionally and purposely in the disparate inclusion or exclusion.").

18. Thus, "goods" excludes "services" under the Bankruptcy Code.

B. The Utility Service Claims Are For Services Rendered.

19. As this Court is well aware, each Claimant -- not the debtor -- has the burden of proof on all elements of its Claim. See, e.g., Ford Motor Credit Co. v. Dobbins, 35 F.3d 860, 866 (4th Cir. 1994) (quoting In re Mid Region Petroleum, Inc., 1 F.3d 1130, 1132 (10th Cir. 1993) ("the party claiming entitlement to administrative expense priority [under § 503(b)] has the burden of proof"); see also In re Wetco Rest. Group, LLC, No. 07-51169, 2008 WL 1848779, at *4 (Bankr. W.D. La. Apr. 23, 2008) (the claimant has the "burden to establish that the value of the 20-Day Goods qualifies

for administrative expense treatment under section 503(b)(9)"). Each Claimant filed a claim on account of electricity, water, or gas allegedly provided to the Debtors within 20 days of the Petition Date. Because electricity, water, and gas are each a "service" under the Bankruptcy Code, the Claimants have failed to meet their burden under Bankruptcy Code section 503(b)(9).

20. In interpreting the Bankruptcy Code, "[i]t is well established that when the statute's language is plain, the sole function of the courts -- at least where the disposition required by the text is not absurd -- is to enforce it according to its terms."

Lamie v. U.S. Trustee, 540 U.S. 526, 534 (2004)

(internal quotations omitted). In section 366 of the Bankruptcy Code, Congress described the nature of the relationship between a utility and a debtor as a "service." See 11 U.S.C. § 366 (a utility may not, among other things, discontinue service on account of "[a] debt owed . . . to such utility for service rendered." (emphasis added)); H.R. Rep. No. 95-595, 95th Cong., 1st Sess. 350 (1977); S. Rep. No. 95-989, 95th

Cong., 2d Sess. 60 (1978) (noting that utilities include electricity companies and gas suppliers).

21. Specifically, section 366 provides, in pertinent part, as follows:

(a) Except as provided in subsections (b) and (c) of this section, a utility may not alter, refuse, or discontinue service to, or discriminate against, the trustee or the debtor solely on the basis . . . that a debt owed by the debtor to such utility for service rendered before the order for relief was not paid when due.

11 U.S.C. § 366(a) (emphasis added). In contrast, Bankruptcy Code section 503(b)(9) provides, in pertinent part:

the value of any goods received by the debtor within 20 days before the commencement of the case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

See 11 U.S.C. § 503(b)(9) (emphasis added).

22. From the statutory language, it is evident that the Bankruptcy Code plainly and unambiguously refers to "services" in section 366 and "goods" in section 503(b)(9). Indeed, the term "goods" is not referenced in section 366. See 11 U.S.C. § 366(a)-(c). Likewise, the term "service" is not

mentioned in Bankruptcy Code section 503(b)(9). See 11 U.S.C. § 503(b)(9). Moreover, as discussed above, Congress distinguished between the terms throughout the Bankruptcy Code and, as such, the terms are mutually exclusive. See, supra, at ¶ 16.

23. Accordingly, when faced with potentially inconsistent statutory interpretations, the Court's duty is to reconcile or avoid any conflict when construing both statutes. Schmitt v. City of Detroit, 395 F.3d 327, 330 (6th Cir. 2005) ("When faced with statutory sections that are inherently inconsistent, our first duty is to reconcile the competing provisions so that they can both remain in effect."); see also Mowbray v. Kozlowski, 914 F.2d 593, 598 (4th Cir. 1990) (quoting Morton v. Mancari, 417 US 535, 551 (1974) ("...when two statutes are capable of co-existence, it is the duty of the courts, absent a clearly expressed congressional intention to the contrary, to regard each as effective.")). Any reading permitting utilities -- deemed services by the Bankruptcy Code -- to recover under section 503(b)(9) for "goods" sold would unnecessarily create such an inconsistency.

24. Indeed, as recently as September of this year, a court concluded that electricity is not a good and providers of electricity are simply service providers. See In re Pilgrim's Pride Corporation, 2009 Bankr. LEXIS 2763 at *13-20 (Bankr. N.D. Tex. Sep. 16, 2009) (stating that "[T]his court is persuaded that these courts [finding electricity providers to be simply service providers] are correct or at least a narrower construction of UCC 2-105 is preferable when determining the extent of the priority provided by section 503(b)(9)"); see also Samaritan, 2008 Bankr. LEXIS 1830 at *9 (finding that section 503(b)(9) is not applicable as electricity provided is more properly characterized as a service). Moreover, one court recognized the potential inconsistency and stated:

The court would be unsurprised to learn that the drafters of section 503(b)(9) intended to benefit a debtor's prepetition vendors that supplied goods such as inventory, not utilities. Indeed, the addition to section 366 of subsection (c)(4), permitting a utility to offset a prepetition debt, suggests that Congress intended that provision, not section 503(b)(9), to favor satisfaction of a utility's prepetition obligations.

Pilgrim, 2009 Bankr. LEXIS 2763 at *22 n. 10.

25. Accordingly, the Utility Service Claims are claims for services, not goods.

II. UNDER THE PREDOMINANT PURPOSE TEST, THE CLAIMANTS PROVIDED "SERVICES", NOT "GOODS"

26. When a contract involves a mixture of goods and services, this Court has adopted the "predominant purpose test" to "determine whether a claim involves the selling of goods, and is, therefore, entitled to an administrative priority under § 503(b)(9) of the Bankruptcy Code." Circuit City, 2009 WL 3032346 at *6.

27. In determining whether the sale of goods or the provision of services predominates a transaction, the Fourth Circuit has held that:

The test for inclusion or exclusion is not whether they are mixed, but granting that they are mixed, whether their predominant factor, their thrust, their purpose, reasonably stated, is the rendition of service, with goods incidentally involved (e.g., contract with artist for painting) or is a transaction of sale, with labor incidentally involved (e.g., installation of a water heater in a bathroom.

Princess Cruises, Inc. v. General Electric Co., 143 F.3d 828, 833 (4th Cir. 1998) (quoting Bonebreak v. Cox, 499 F.2d 951, 960 (8th Cir. 1974)); Circuit City, 2009 WL

3032346 at *5. The following factors are significant in determining whether the sale of goods or the provision of services predominates a contract: 1) the language of the contract; 2) the nature of the supplier's business; and 3) the intrinsic worth of the materials. Princess Cruises, 143 F.3d at 833.

28. Here, these factors support the conclusion that the predominant purpose was the provision of services. First, nearly all of the Claimants characterized the provision of electricity, gas, or water as a service on the invoices sent to the Debtors.³ Moreover, certain Claimants actually admitted they provided services on the face of the proof of claim form that was filed.⁴ Second, nearly all of the Claimants characterize their business, in public filings or on their websites, as one for which they provide services.⁵ Third, and finally, as evidenced by the

³ The Debtors will provide the Court with copies of all of the Utility Service Claims and their supporting documents.

⁴ See Utility Service Claims numbered 453, 511, 667, 704, 1124, 1195, and 1085.

⁵ See, e.g., Clarksville Gas & Water, <http://www.clarksvillegw.com/cgw> ("Provides three utility services, **GAS**, **WATER** and **WASTEWATER**.") (emphasis in original);
(cont'd)

invoices attached to the proofs of claim, the Utility Service Claims are based on transportation, distribution and other charges, in addition to the underlying charge for the electricity, natural gas, or water.⁶

III. THE UTILITY SERVICE CLAIMS SHOULD BE RECLASSIFIED.

29. Bankruptcy Code section 105 provides in pertinent part that "[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a).

30. In order for the Debtors to efficiently and expeditiously wind up their estates, it is essential

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PG&E, <http://www.pge.com/about/company/profile/> ("The company provides natural gas and electric service..."); Oklahoma Natural Gas Co. (10-K), <http://ir.oneok.com/secfiling.cfm?filingID=1039684-09-10> ("We are the largest natural gas distributor in Oklahoma and Kansas and the third largest natural gas distributor in Texas, providing service as a regulated public utility to wholesale and retail customers. "); Central Hudson Gas & Electric (10-K), <http://phx.corporate-ir.net/phoenix.zhtml?c=76406&p=irol-sec> (Go to "All Forms," select "Annual Filings," and click on the "Search" link) ("Electric service is available throughout the territory, and natural gas service is provided in and about the cities of Poughkeepsie, Beacon...").

⁶ Certain Claimants -- Accent Energy California; Clarksville Gas & Water Department; Oklahoma Gas & Electric Co.; PG&E; Piedmont Natural Gas; and Vectren Energy -- also made requests for additional adequate assurance, and in so doing, admitted they were utility service providers.

(cont'd)

for the Debtors to establish the proper liabilities asserted against them. In order to achieve the imperative of finality required by the claims process, the Debtors request that the Utility Service Claims be reclassified at this time to general unsecured non-priority claims.

31. As noted above, the Debtors reserve their rights to file objections to the Utility Service Claims at a later time on any grounds that bankruptcy or non-bankruptcy law permits.

RESERVATION OF RIGHTS

32. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Utility Service Claims. Accordingly, the Utility Service Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance, voting, and/or distribution purposes, and

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on any other grounds. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim or claimant herein.

NOTICE AND PROCEDURE

33. Notice of this Objection has been provided to all claimants with claims that are the subject to this Objection as identified on Exhibits B and C, and to other parties-in-interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 130) (the "Case Management Order").

34. Furthermore, the Debtors submit that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Bankruptcy Rules 3007, 7004, and 9006; (b) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the

signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto at least 30 days before the hearing date; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases at least 30 days before the hearing date. The Debtors are serving the Claimant with this Objection and the Exhibit(s) on which the Claimant's claim is listed.

35. To the extent any Claimant timely files and properly serves a response to this Objection by November 16, 2009 as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding claimant at the November 23, 2009 Omnibus Hearing, and thereafter schedule the matter for a future hearing as to the merits of this Objection to such Utility Service Claims. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the

Debtors request that the Court enter an order, substantially in the form attached hereto as Exhibit A, reclassifying as a general unsecured non-priority claim in the same amount as the asserted Utility Service Claims.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

36. This Objection complies with Bankruptcy Rule 3007(e) in that this Objection includes 357 claims, which are all listed on Exhibit C. See Rule 3007(e)(1) and (2). Additionally, the Debtors submit that this Objection is filed in accordance with this Court's Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

WAIVER OF MEMORANDUM OF LAW

37. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

38. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtors request the Court to enter the Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER
October 21, 2009 & FLOM, LLP
Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
P.O. Box 636
Wilmington, Delaware 19899-
0636 (302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM, LLP
Chris L. Dickerson, Esq.
155 N. Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB
No. 34364)
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel for Debtors and
Debtors in Possession

EXHIBIT A

Gregg M. Galardi, Esq.
 Ian S. Fredericks, Esq.
 SKADDEN, ARPS, SLATE, MEAGHER &
 FLOM, LLP
 One Rodney Square
 PO Box 636
 Wilmington, Delaware 19899-0636
 (302) 651-3000

Dion W. Hayes (VSB No. 34304)
 Douglas M. Foley (VSB No. 34364)
 MCGUIREWOODS LLP
 One James Center
 901 E. Cary Street
 Richmond, Virginia 23219
 (804) 775-1000

- and -

Chris L. Dickerson, Esq.
 SKADDEN, ARPS, SLATE, MEAGHER &
 FLOM, LLP
 155 N. Wacker Drive
 Chicago, Illinois 60606
 (312) 407-0700

Counsel to the Debtors and
 Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION

- - - - - x
 In re: : Chapter 11
 :
 CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
 :
 Debtors. : Jointly Administered
 - - - - - x

**ORDER SUSTAINING DEBTORS' FIFTY-NINTH OMNIBUS OBJECTION
 TO CERTAIN MISCLASSIFIED NON-GOODS CLAIMS**

THIS MATTER having come before the Court on the
 Debtors' Fifty-Ninth Omnibus Objection to Certain
 Misclassified Non-Goods Claims (the "Utility Service
 Claims Objection" or the "Objection"), which requested,

among other things, that the claims specifically identified on Exhibit B attached to the Objection be reclassified as general unsecured non-priority claims for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Claims identified on Exhibit A - Utility Service Claims as attached hereto and incorporated herein, are reclassified as general unsecured non-priority claims.

3. The Debtors' rights to amend, modify, or supplement the Fifty-Ninth Omnibus Objection, to file additional objections to any claim, including the Utility Service Claims, (filed or not) that have been or may be asserted against the Debtors, and to seek reduction of any claim to the extent such claim has been paid, are preserved.

4. The Debtors shall serve a copy of this Order on the claimants included on the exhibit to this Order on or before five (5) business days from the entry of this Order.

5. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
November _____, 2009

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
155 N. Wacker Drive
Chicago, Illinois 60606
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/s/ Douglas M. Foley
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I
hereby certify that the foregoing proposed order has
been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

In re: Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)

Debtors' Fifty-Ninth Omnibus Objection to Claims
503(b)(9) Non-Goods to Modify

Exhibit B - Claimants and Related Claims Subject To Fifty-Ninth Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
ACCENT ENERGY CALIFORNIA LLC	1314	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
AMERENIP	704	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
AQUILA, INC	783	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
CENTRAL HUDSON GAS&ELECTRIC	667	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
CHESAPEAKE UTILITIES	683	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
CITY OF PENSACOLA, FL	453	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
CLARKSVILLE GAS & WATER DEPT	379	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
FORT MYERS, CITY OF	1085	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
GAINESVILLE REGIONAL UTILITIES	988	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
HOLYOKE GAS & ELECT, CITY OF	817	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
INTERMOUNTAIN GAS CO	691	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
OKLAHOMA NATURAL GAS CO	650	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
OKLAHOMA NATURAL GAS CO	854	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
OKLAHOMA NATURAL GAS CO	627	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
OKLAHOMA NATURAL GAS/TRANSPORTATION	628	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
PG&E	1124	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
PIEDMONT NATURAL GAS NASHVILLE GAS	875	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
PUBLIC WORKS COMM CITY OF FAYETTEVILLE	221	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
SOUTHERN INDIANA GAS/ELECTRIC	1126	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
SOUTHWESTERN VA GAS CO	511	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
SUBURBAN NATURAL GAS	1196	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
UGI ENERGY SERVICES INC	1284	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
UGI PENN NATURAL GAS	1195	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
VECTREN	1132	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
VECTREN	1131	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
VECTREN	1127	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
VECTREN	1129	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
VECTREN ENERGY DELIVERY	1125	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
VECTREN ENERGY DELIVERY/NORTH 6248	1123	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
VECTREN ENERGY DELIVERY/OHIO 6262	1128	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
VECTREN ENERGY DELIVERY/SOUTH 6250	1130	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
VERMONT GAS SYSTEMS, INC	827	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY

Claim Holder	Claim	Exhibit
WASHINGTON GAS	1257	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
WATER GAS & LIGHT COMMISSION	1234	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY
WISCONSIN PUBLIC SERVICE CORP	218	EXHIBIT C - DEBTORS' FIFTH-NINTH OMNIBUS OBJECTION 503(b)(9) CLAIMS - MODIFY

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED
<p>Claim: 1314 Date Filed: 12/19/2008 Docketed Total: \$957.76 Filing Creditor Name and Address: ACCENT ENERGY CALIFORNIA LLC 6065 MEMORIAL DR DUBLIN, OH 43017</p>	<p>Claim Holder Name and Address ACCENT ENERGY CALIFORNIA LLC 6065 MEMORIAL DR DUBLIN, OH 43017</p> <p>Docketed Total: \$957.76</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u> \$957.76</p>	<p>Modified Total: \$957.76</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u> \$957.76</p>
<p>Claim: 704 Date Filed: 12/09/2008 Docketed Total: \$7,012.00 Filing Creditor Name and Address: AMERENIP PO BOX 66884 ST LOUIS, MO 63166-6884</p>	<p>Claim Holder Name and Address AMERENIP PO BOX 66884 ST LOUIS, MO 63166-6884</p> <p>Docketed Total: \$7,012.00</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u> \$7,012.00</p>	<p>Modified Total: \$7,012.00</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u> \$7,012.00</p>
<p>Claim: 783 Date Filed: 12/08/2008 Docketed Total: \$109.30 Filing Creditor Name and Address: AQUILA, INC PO BOX 4660 CAROL STREAM, IL 60197-4660</p>	<p>Claim Holder Name and Address AQUILA, INC PO BOX 4660 CAROL STREAM, IL 60197-4660</p> <p>Docketed Total: \$109.30</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u> \$109.30</p>	<p>Modified Total: \$109.30</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u> \$109.30</p>
<p>Claim: 667 Date Filed: 12/08/2008 Docketed Total: \$2,601.55 Filing Creditor Name and Address: CENTRAL HUDSON GAS&ELECTRIC 284 SOUTH AVENUE DEPT 100 POUGHKEEPSIE, NY 126014839</p>	<p>Claim Holder Name and Address CENTRAL HUDSON GAS&ELECTRIC 284 SOUTH AVENUE DEPT 100 POUGHKEEPSIE, NY 126014839</p> <p>Docketed Total: \$2,601.55</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u> \$2,601.55</p>	<p>Modified Total: \$2,601.55</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u> \$2,601.55</p>

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED
<p>Claim: 683 Date Filed: 12/09/2008 Docketed Total: \$63.08 Filing Creditor Name and Address: CHESAPEAKE UTILITIES P O BOX 1678 SALISBURY, MD 21802-1678</p>	<p>Claim Holder Name and Address CHESAPEAKE UTILITIES P O BOX 1678 SALISBURY, MD 21802-1678</p> <p>Docketed Total: \$63.08</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$63.08</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 453 Date Filed: 12/01/2008 Docketed Total: \$163.39 Filing Creditor Name and Address: CITY OF PENSACOLA, FL PO BOX 12910 PENSACOLA, FL 32521-0044</p>	<p>Claim Holder Name and Address CITY OF PENSACOLA, FL PO BOX 12910 PENSACOLA, FL 32521-0044</p> <p>Docketed Total: \$163.39</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$163.39</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 379 Date Filed: 12/01/2008 Docketed Total: \$304.61 Filing Creditor Name and Address: CLARKSVILLE GAS & WATER DEPT PO BOX 31329 CLARKSVILLE, TN 37040-0023</p>	<p>Claim Holder Name and Address CLARKSVILLE GAS & WATER DEPT PO BOX 31329 CLARKSVILLE, TN 37040-0023</p> <p>Docketed Total: \$304.61</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$304.61</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 1085 Date Filed: 12/19/2008 Docketed Total: \$1,896.16 Filing Creditor Name and Address: FORT MYERS, CITY OF 2200 2ND ST FORT MYERS, FL 33901</p>	<p>Claim Holder Name and Address FORT MYERS, CITY OF 2200 2ND ST FORT MYERS, FL 33901</p> <p>Docketed Total: \$1,896.16</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$1,896.16</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED
<p>Claim: 988 Date Filed: 12/16/2008 Docketed Total: \$7,118.93 Filing Creditor Name and Address: GAINESVILLE REGIONAL UTILITIES PO BOX 147051 GAINESVILLE, FL 326147051</p>	<p>Claim Holder Name and Address GAINESVILLE REGIONAL UTILITIES PO BOX 147051 GAINESVILLE, FL 326147051</p> <p>Docketed Total: \$7,118.93</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$7,118.93</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 817 Date Filed: 12/12/2008 Docketed Total: \$17,733.39 Filing Creditor Name and Address: HOLYOKE GAS & ELECT, CITY OF 99 SUFFOLK ST HOLYOKE, MA 01040</p>	<p>Claim Holder Name and Address HOLYOKE GAS & ELECT, CITY OF 99 SUFFOLK ST HOLYOKE, MA 01040</p> <p>Docketed Total: \$17,733.39</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$17,733.39</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 691 Date Filed: 12/09/2008 Docketed Total: \$974.22 Filing Creditor Name and Address: INTERMOUNTAIN GAS CO PO BOX 64 BOISE, ID 83732</p>	<p>Claim Holder Name and Address INTERMOUNTAIN GAS CO PO BOX 64 BOISE, ID 83732</p> <p>Docketed Total: \$974.22</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$974.22</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 650 Date Filed: 12/08/2008 Docketed Total: \$297.69 Filing Creditor Name and Address: OKLAHOMA NATURAL GAS CO PO BOX 268826 OKLAHOMA CITY, OK 73126-8826</p>	<p>Claim Holder Name and Address OKLAHOMA NATURAL GAS CO PO BOX 268826 OKLAHOMA CITY, OK 73126-8826</p> <p>Docketed Total: \$297.69</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$297.69</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED
<p>Claim: 627 Date Filed: 12/08/2008 Docketed Total: \$194.01 Filing Creditor Name and Address: OKLAHOMA NATURAL GAS CO PO BOX 268826 OKLAHOMA CITY, OK 731268826</p>	<p>Claim Holder Name and Address OKLAHOMA NATURAL GAS CO PO BOX 268826 OKLAHOMA CITY, OK 731268826</p> <p>Docketed Total: \$194.01</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$194.01</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 854 Date Filed: 12/08/2008 Docketed Total: \$98.62 Filing Creditor Name and Address: OKLAHOMA NATURAL GAS CO PO BOX 871 ATTN NORTHPOINTE OFFICE TULSA, OK 74102-0871</p>	<p>Claim Holder Name and Address OKLAHOMA NATURAL GAS CO PO BOX 871 ATTN NORTHPOINTE OFFICE TULSA, OK 74102-0871</p> <p>Docketed Total: \$98.62</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$98.62</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 628 Date Filed: 12/08/2008 Docketed Total: \$256.38 Filing Creditor Name and Address: OKLAHOMA NATURAL GAS/TRANSPORTATION PO BOX 268826 OKLAHOMA CITY, OK 73126-8826</p>	<p>Claim Holder Name and Address OKLAHOMA NATURAL GAS/TRANSPORTATION PO BOX 268826 OKLAHOMA CITY, OK 73126-8826</p> <p>Docketed Total: \$256.38</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$256.38</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 1124 Date Filed: 12/15/2008 Docketed Total: \$92,313.03 Filing Creditor Name and Address: PG&E 77 BEALE ST SAN FRANCISCO, CA 94105</p>	<p>Claim Holder Name and Address PG&E 77 BEALE ST SAN FRANCISCO, CA 94105</p> <p>Docketed Total: \$92,313.03</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$92,313.03</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED
<p>Claim: 875 Date Filed: 12/08/2008 Docketed Total: \$327.36 Filing Creditor Name and Address: PIEDMONT NATURAL GAS NASHVILLE GAS PO BOX 533500 ATLANTA, GA 30353-3500</p>	<p>Claim Holder Name and Address PIEDMONT NATURAL GAS NASHVILLE GAS PO BOX 533500 ATLANTA, GA 30353-3500</p> <p>Docketed Total: \$327.36</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$327.36</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 221 Date Filed: 11/28/2008 Docketed Total: \$6,241.17 Filing Creditor Name and Address: PUBLIC WORKS COMM CITY OF FAYETTEVILLE P O BOX 7000 FAYETTEVILLE, NC 28302-7000</p>	<p>Claim Holder Name and Address PUBLIC WORKS COMM CITY OF FAYETTEVILLE P O BOX 7000 FAYETTEVILLE, NC 28302-7000</p> <p>Docketed Total: \$6,241.17</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$6,241.17</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 1126 Date Filed: 12/15/2008 Docketed Total: \$119.56 Filing Creditor Name and Address: SOUTHERN INDIANA GAS/ELECTRIC P O BOX 569 EVANSVILLE, IN 477410001</p>	<p>Claim Holder Name and Address SOUTHERN INDIANA GAS/ELECTRIC P O BOX 569 EVANSVILLE, IN 477410001</p> <p>Docketed Total: \$119.56</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$119.56</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 511 Date Filed: 12/01/2008 Docketed Total: \$12.16 Filing Creditor Name and Address: SOUTHWESTERN VA GAS CO 208 LESTER ST MARTINSVILLE, VA 24112-2821</p>	<p>Claim Holder Name and Address SOUTHWESTERN VA GAS CO 208 LESTER ST MARTINSVILLE, VA 24112-2821</p> <p>Docketed Total: \$12.16</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$12.16</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED
<p>Claim: 1196 Date Filed: 12/16/2008 Docketed Total: \$111.08 Filing Creditor Name and Address: SUBURBAN NATURAL GAS PO BOX 130 CYGNET, OH 43413</p>	<p>Claim Holder Name and Address SUBURBAN NATURAL GAS PO BOX 130 CYGNET, OH 43413</p> <p>Docketed Total: \$111.08</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$111.08</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 1284 Date Filed: 12/18/2008 Docketed Total: \$3,826.94 Filing Creditor Name and Address: UGI ENERGY SERVICES INC PO BOX 827032 PHILADELPHIA, PA 19182-7032</p>	<p>Claim Holder Name and Address UGI ENERGY SERVICES INC PO BOX 827032 PHILADELPHIA, PA 19182-7032</p> <p>Docketed Total: \$3,826.94</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$3,826.94</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 1195 Date Filed: 12/16/2008 Docketed Total: \$738.36 Filing Creditor Name and Address: UGI PENN NATURAL GAS ONE UGI CTR WILKES BARRE, PA 18711</p>	<p>Claim Holder Name and Address UGI PENN NATURAL GAS ONE UGI CTR WILKES BARRE, PA 18711</p> <p>Docketed Total: \$738.36</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$738.36</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 1129 Date Filed: 12/15/2008 Docketed Total: \$73.88 Filing Creditor Name and Address: VECTREN PO BOX 6248 INDIANAPOLIS, IN 46206-6248</p>	<p>Claim Holder Name and Address VECTREN PO BOX 6248 INDIANAPOLIS, IN 46206-6248</p> <p>Docketed Total: \$73.88</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$73.88</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED
<p>Claim: 1131 Date Filed: 12/15/2008 Docketed Total: \$565.25 Filing Creditor Name and Address: VECTREN PO BOX 6250 INDIANAPOLIS, IN 46206-6250</p>	<p>Claim Holder Name and Address VECTREN PO BOX 6250 INDIANAPOLIS, IN 46206-6250</p> <p>Docketed Total: \$565.25</p> <p><u>Case Number</u> 503(b)(9) Unsecured 08-35653 \$565.25</p>	<p>Modified Total: \$565.25</p> <p><u>Case Number</u> 503(b)(9) Unsecured 08-35653 \$565.25</p>
<p>Claim: 1127 Date Filed: 12/15/2008 Docketed Total: \$330.46 Filing Creditor Name and Address: VECTREN PO BOX 6262 INDIANAPOLIS, IN 46206-6262</p>	<p>Claim Holder Name and Address VECTREN PO BOX 6262 INDIANAPOLIS, IN 46206-6262</p> <p>Docketed Total: \$330.46</p> <p><u>Case Number</u> 503(b)(9) Unsecured 08-35653 \$330.46</p>	<p>Modified Total: \$330.46</p> <p><u>Case Number</u> 503(b)(9) Unsecured 08-35653 \$330.46</p>
<p>Claim: 1132 Date Filed: 12/15/2008 Docketed Total: \$232.36 Filing Creditor Name and Address: VECTREN PO BOX 7249 INDIANAPOLIS, IN 46207-7249</p>	<p>Claim Holder Name and Address VECTREN PO BOX 7249 INDIANAPOLIS, IN 46207-7249</p> <p>Docketed Total: \$232.36</p> <p><u>Case Number</u> 503(b)(9) Unsecured 08-35653 \$232.36</p>	<p>Modified Total: \$232.36</p> <p><u>Case Number</u> 503(b)(9) Unsecured 08-35653 \$232.36</p>
<p>Claim: 1125 Date Filed: 12/15/2008 Docketed Total: \$415.23 Filing Creditor Name and Address: VECTREN ENERGY DELIVERY PO BOX 209 EVANSVILLE, IN 47702</p>	<p>Claim Holder Name and Address VECTREN ENERGY DELIVERY PO BOX 209 EVANSVILLE, IN 47702</p> <p>Docketed Total: \$415.23</p> <p><u>Case Number</u> 503(b)(9) Unsecured 08-35653 \$415.23</p>	<p>Modified Total: \$415.23</p> <p><u>Case Number</u> 503(b)(9) Unsecured 08-35653 \$415.23</p>

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED
<p>Claim: 1123 Date Filed: 12/15/2008 Docketed Total: \$134.32 Filing Creditor Name and Address: VECTREN ENERGY DELIVERY/NORTH 6248 P O BOX 6248 INDIANAPOLIS, IN 46206-6248</p>	<p>Claim Holder Name and Address VECTREN ENERGY DELIVERY/NORTH 6248 P O BOX 6248 INDIANAPOLIS, IN 46206-6248</p> <p>Docketed Total: \$134.32</p> <p>Case Number 08-35653 503(b)(9) Unsecured</p>	<p>Modified Total: \$134.32</p> <p>Case Number 08-35653 503(b)(9) Unsecured</p>
<p>Claim: 1128 Date Filed: 12/15/2008 Docketed Total: \$238.12 Filing Creditor Name and Address: VECTREN ENERGY DELIVERY/OHIO 6262 P O BOX 6262 INDIANAPOLIS, IN 46206-6262</p>	<p>Claim Holder Name and Address VECTREN ENERGY DELIVERY/OHIO 6262 P O BOX 6262 INDIANAPOLIS, IN 46206-6262</p> <p>Docketed Total: \$238.12</p> <p>Case Number 08-35653 503(b)(9) Unsecured</p>	<p>Modified Total: \$238.12</p> <p>Case Number 08-35653 503(b)(9) Unsecured</p>
<p>Claim: 1130 Date Filed: 12/15/2008 Docketed Total: \$9,657.35 Filing Creditor Name and Address: VECTREN ENERGY DELIVERY/SOUTH 6250 P O BOX 6250 INDIANAPOLIS, IN 46206-6250</p>	<p>Claim Holder Name and Address VECTREN ENERGY DELIVERY/SOUTH 6250 P O BOX 6250 INDIANAPOLIS, IN 46206-6250</p> <p>Docketed Total: \$9,657.35</p> <p>Case Number 08-35653 503(b)(9) Unsecured</p>	<p>Modified Total: \$9,657.35</p> <p>Case Number 08-35653 503(b)(9) Unsecured</p>
<p>Claim: 827 Date Filed: 12/12/2008 Docketed Total: \$629.22 Filing Creditor Name and Address: VERMONT GAS SYSTEMS, INC P O BOX 1722 BRATTLEBORO, VT 05302</p>	<p>Claim Holder Name and Address VERMONT GAS SYSTEMS, INC P O BOX 1722 BRATTLEBORO, VT 05302</p> <p>Docketed Total: \$629.22</p> <p>Case Number 08-35653 503(b)(9) Unsecured</p>	<p>Modified Total: \$629.22</p> <p>Case Number 08-35653 503(b)(9) Unsecured</p>

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED
<p>Claim: 1257 Date Filed: 12/18/2008 Docketed Total: \$7,210.89 Filing Creditor Name and Address: WASHINGTON GAS PO BOX 9001036 LOUISVILLE, KY 40290-1036</p>	<p>Claim Holder Name and Address WASHINGTON GAS PO BOX 9001036 LOUISVILLE, KY 40290-1036</p> <p>Docketed Total: \$7,210.89</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$7,210.89</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 1234 Date Filed: 12/18/2008 Docketed Total: \$8,470.70 Filing Creditor Name and Address: WATER GAS & LIGHT COMMISSION P O BOX 1788 ALBANY, GA 31702-1788</p>	<p>Claim Holder Name and Address WATER GAS & LIGHT COMMISSION P O BOX 1788 ALBANY, GA 31702-1788</p> <p>Docketed Total: \$8,470.70</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$8,470.70</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
<p>Claim: 218 Date Filed: 12/01/2008 Docketed Total: \$7,777.82 Filing Creditor Name and Address: WISCONSIN PUBLIC SERVICE CORP PO BOX 19004 GREEN BAY, WI 543079004</p>	<p>Claim Holder Name and Address WISCONSIN PUBLIC SERVICE CORP PO BOX 19004 GREEN BAY, WI 543079004</p> <p>Docketed Total: \$7,777.82</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>	<p>Modified Total: \$7,777.82</p> <p><u>Case Number</u> 08-35653 <u>503(b)(9)</u> <u>Unsecured</u></p>
		<p>Total Claims To Be Modified: 35</p> <p>Total Amount As Docketed: \$179,206.35</p> <p>Total Amount As Modified: \$179,206.35</p>

* "UNL" denotes an unliquidated claim.